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~~CONFIDENTIAL~~

19 SEP 1956

**MEMORANDUM FOR: Director of Personnel**

**SUBJECT: Addresses for Personnel Overseas**

1. The change-over made by the Agency during 1956 from the use of "U. S. Government" as an employer designation on



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nel, by absence of addresses. The personnel locator file maintained by Machine Records Division in accordance with [redacted] (proposed for reissuance as [redacted]) is inadequate for this purpose since it covers only employees at Headquarters.

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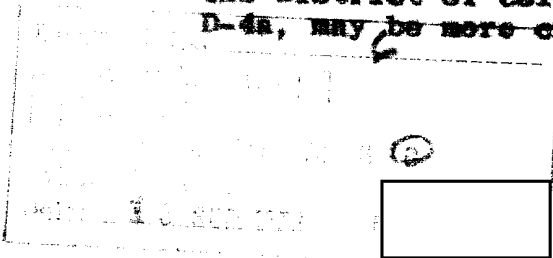
2. No provision has heretofore been made to assemble and maintain a current file of addresses for personnel overseas. Sources of addresses are available for employees overseas, but these sources, identified below, are either too impractical to use or are rapidly outdated:

a. Residence and Dependency Report, Form 33-48, provides for designating a permanent or legal address, but it is not practical to always use for this purpose because it may or may not be the correct address for tax purposes.

b. Withholding Exemption Certificates, W-4's, which include an address, are prepared upon an individual's entrance on duty, upon transfer between funds, or upon a change in number of exemptions claimed, but new W-4's are not required whenever a change occurs in home address.

c. Exemption certificates used in connection with the District of Columbia tax withholdings, Forms D-4 and D-4a, may be more current than W-4's with respect to add-

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resses. However, the only provision for obtaining a new D-4 or D-4a is when the employee changes his place of residence from the District of Columbia to a state or vice versa, or changes the number of exemptions claimed.

3. Experience with the personnel locator records on Headquarters' employees indicates that this method is economical and satisfactory. Therefore, it is recommended that the personnel locator files at Headquarters be expanded to include stateside address information for all overseas employees. Under this arrangement each employee preparing to go overseas would be required to complete a Form No. 642, Personnel Information Card, at the time other forms are completed in Central Processing, and subsequently whenever a change of address is required. The initial record for overseas employees will be established based upon the addresses to be utilized on 1957 W-4's.

4. In order to obtain addresses for W-2's for calendar year 1957 for each employee overseas a search of individual files has been made. It has been difficult and often impossible for Headquarters to determine which address available on different records should be used for W-2 purposes. In view of the need to advise field personnel of the source of addresses to be used on 1957 W-2's, it is recommended that the annual [redacted] to be issued by your Office relative to income tax responsibilities include paragraphs somewhat as indicated in Attachment A.

5. If you agree with the recommendation made in paragraph 3, this Office will initiate necessary revisions in the affected regulatory issuances. Please advise as to your concurrence and as to the action to be taken by your Office with respect to the recommendation in paragraph 4.

[redacted]  
Deputy Comptroller

Attachment: ATTACHMENT A

**Distribution:**

Orig. and 1 - Addressee  
1 - MRD  
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TAS/BBB/ck (17 September 1957)

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## ATTACHMENT "A"

SUBJECT: Suggested Information for Inclusion in the Annual  
[redacted] on Tax Responsibilities

1. The Internal Revenue Service requires that the Form W-2 bear on its face the individual's address in addition to his current earnings and the amount of money withheld for taxes. Stateside addresses are required for all staff and contract employees who are citizens of our country for the purpose of complying with this requirement and for carrying out existing arrangements pertaining to the secure reporting of income tax withholdings. Addresses acceptable for this purpose include: (1) an address at which mail may be received, (2) the actual permanent address of the individual, (3) the individual's last stateside address, (4) the address of an emergency addressee, or (5) the address to which the individual intends to return upon completion of his tour of duty. [redacted] cannot be used.

2. To comply with the requirement for addresses for the 1957 tax year, information was taken from personnel locator files, W-4's, D-4's or D-4a's, and Form 33-48, Residence and Dependency Reports. The address used in each instance was that considered most plausible. If any individual has reason to specify the use of a different address for the next tax year, he should communicate with headquarters, specifying the new address to be used for W-2 purposes. Headquarters has made arrangements to establish a permanent and current file of employee's addresses for future use on W-2's.

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